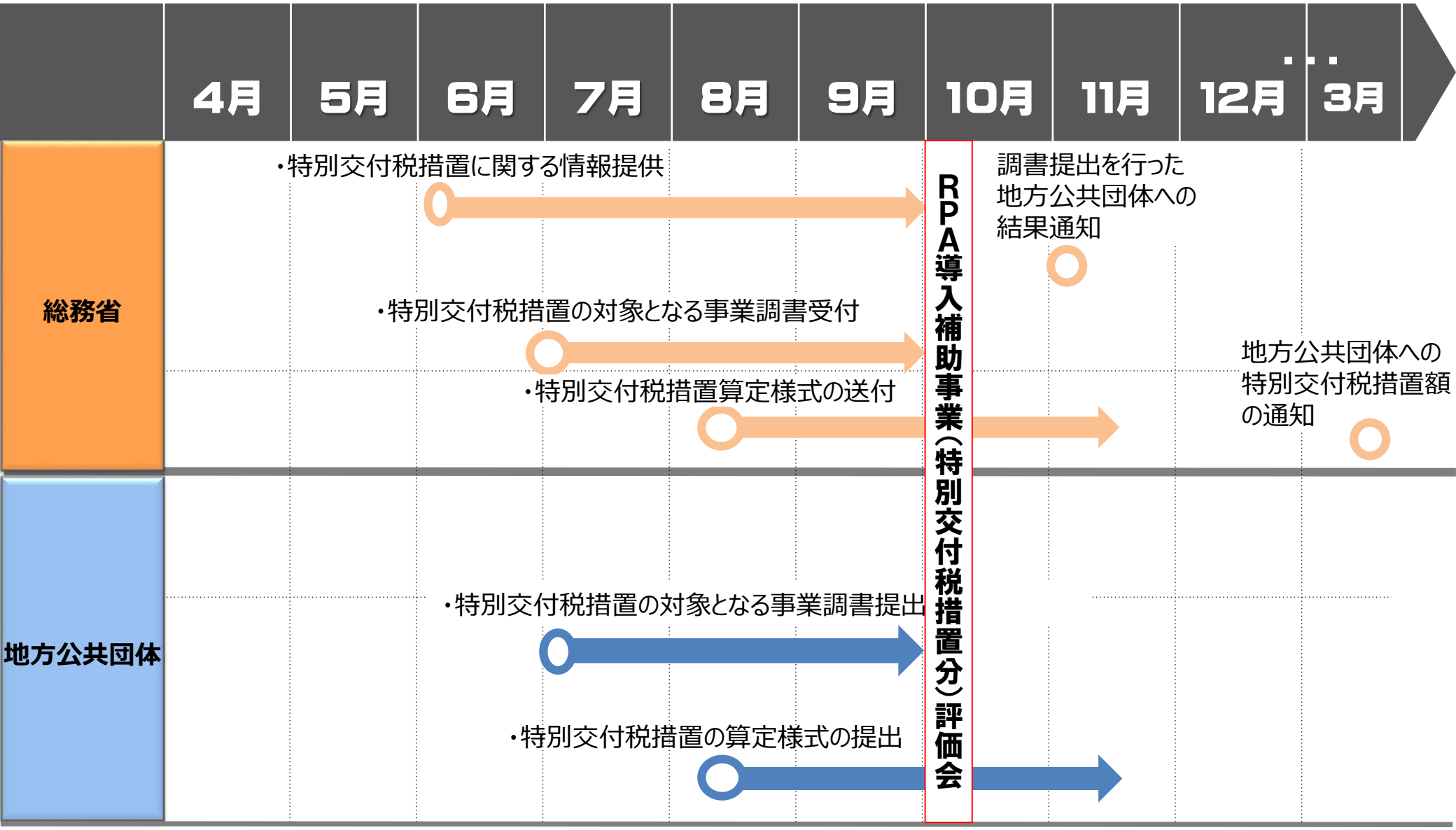RPA実装のための特別交付税措置の手続の流れ